

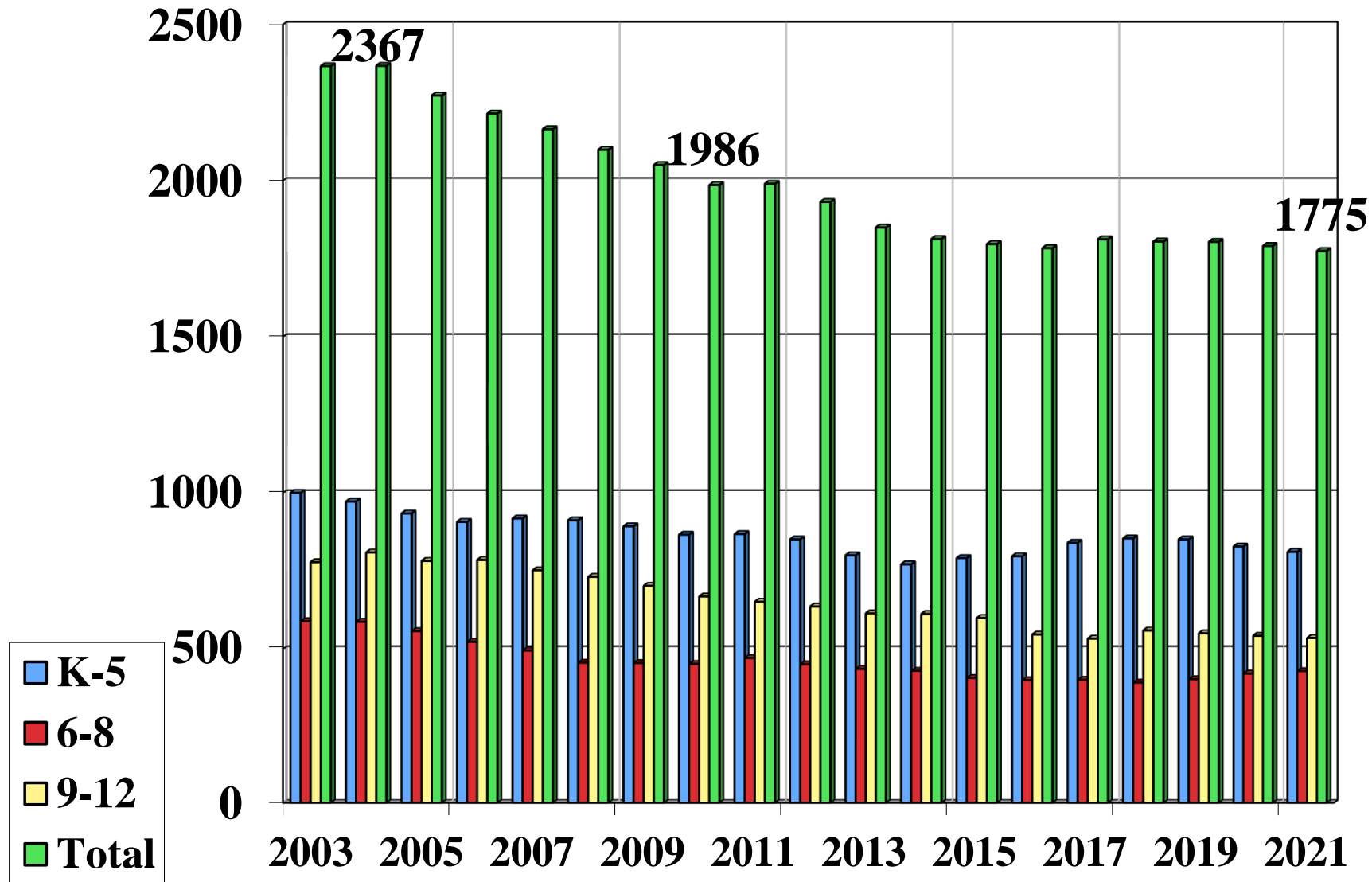
2021 – 2022 Budget Development

Depew Union Free School District

Budget Reductions Since 2010

School Year	Reductions	Enrollment
2010-2011	\$2,018,287	1986
2011-2012	\$1,468,541	1990
2012-2013	\$603,876	1932
2013-2014	\$584,748	1850
2014-2015	\$1,003,668	1813
2015-2016	\$530,376	1797
2016-2017	\$114,758	1803
2017-2018	\$0.00	1812
2018-2019	\$536,402	1805
2019-2020	\$939,700	1804
2020-2021	\$1,084,390	1791
Total	\$8,884,746	
Full Time Equivalents (F.T.Es) (8 % reduction in staffing)	32	-195 (9.8%)

Enrollment:



2021 – 2022 Budget Plan

Major Budget Increases In the Proposed 2021-2022 Budget Plan

(Expenditures For Which There is Minimal or No District Control)

Item	Dollar Amount Increase	Percent Increase
Teachers' Retirement System (TRS)	\$182,643	10.58%
Employees' Retirement System (ERS)	\$51,021	6.12%
Health Insurance (Projected 12/2020)	\$65,000	1.26%
Negotiated Salaries	\$362,296	1.67%
Total Increase	\$660,961	2.25%

Advocacy Landscape for 2021-2022

A Sustainability Agenda:

- **State Aid:** Update and phase-in the Foundation Aid formula. *(This was a victory this year with a three-year phase-in.)*
- **Tax Cap:** Amend the formula to support multi-year planning (Allowing for more exemptions).
- **Mandate Relief:** “Maximizing Resources” to benefit students (“Change your rules or fund your rules”).
- **Reserves:** Introduce legislation for a Health Insurance Reserve for our school district, as a stand alone bill and increase fund balance allowance from the current 4%.

Learning Loss Funding:

- Federal American Rescue Plan Act (ARPA) Funding = **\$3,372,602**
- New York State's ARP-CRRSA (*Coronavirus Response and Relief Supplement Appropriation*) allocation is \$8.99 billion. A minimum of 90% of these funds (\$8.09 billion) must be allocated to local educational agencies (LEAs) = **\$1,751,954**

<u>Years</u>	<u>50% Available</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u> <u>(09/30/2024)</u>
ARPA Funding	\$1,683,301	\$421,575	\$421,575	\$421,575	\$421,575
CSSER Funding	\$875,977	\$291,992	\$291,992	\$291,992	

2021 – 2022 Budget Plan

Major Budget Changes In the Proposed 2021-2022 Budget Plan

(Revenue For Which There is Minimal or No District Control)

Item	Change in Dollar Amount	Percent Difference
NYS State Aid (<i>Original Executive Budget</i>)	\$52,005	0.25%
Tax Levy (below maximum allowable tax cap)	\$553,238	2.99%
Fund Balance(compared use to current year)	\$749,439	23.06%
Reserves(compared use to current year)	-\$233,739	-14.41%
Total Increase	\$1,120,943	2.54%

Tax Levy

Tax Levy Cap

- Allowable Levy Growth Factor = the lessor of 2% or the inflationary change using the CPI-U – 1.23% (Actual as of 2/1/21). Therefore, the base is 1.23% before exemptions.
- There is a formula to determine each District's Cap.

2020-2021 Tax Levy	\$18,483,284	
Tax Base Growth Factor:	X1.0229	Office of Real Property Tax Services
Tax Base Growth Amount:	+423,267	
2020-2021 PILOTS	+177,258	6 PILOTS
2020-2021 Capital Expense within Local Budget	-\$23,279	Per OSC
Adjusted Current Year Levy	\$19,060,530	
Allowable Levy Growth Factor:	X1.23%	CPI or 2% Max
EST. 2021-2022 PILOTS	-\$182,557	Projected 6 properties
Eligible carry over from prior year	\$0.00	
Tax Levy before Adjustments/Exemptions	\$19,112,418	\$629,134 / 3.4038%

Tax Levy Cap

- Under the law, a District can utilize specific exemptions toward the Tax Levy Cap.
- Depew can not utilize ERS/TRS Pension or Judgments.

Levy Limit BEFORE Exemptions	\$19,112,418	\$629,134 / 3.4038%
2021-2022 Pension (ERS) > 2%	+ \$0.00	ESTIMATED
2021-2022 Pension (TRS) > 2%	+ \$0.00	ESTIMATED
2021-2022 Capital Expense within Local Budget	+ \$165,288	ESTIMATED (BOCES & DUFSD)
2021-2022 Torts/Judgments > 5%	+ \$0.00	ACTUAL
Total Levy Cap Exclusions	\$165,288	ESTIMATED
2021-2022 Total Tax Levy with Exemptions	\$19,277,706	ESTIMATED
2021-2022 Allowable Tax Impact Increase	\$794,422	ESTIMATED
2021-2022 Allowable Tax Levy Increase	4.3%	ESTIMATED Maximum Levy after exemptions
2021-2022 Proposed Tax Levy Increase	2.99%	\$553,238

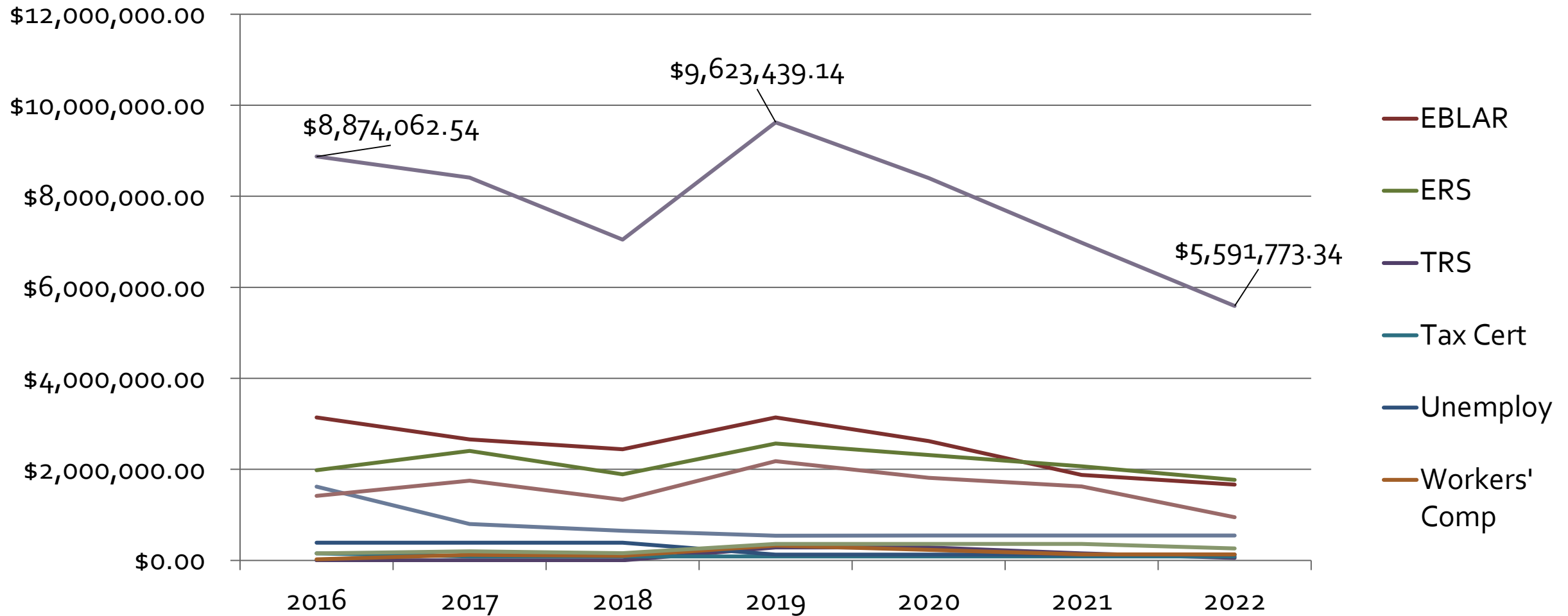
Why not recommend to go above the Tax Levy Cap?

- Climate to go above the cap proves to be a high risk with very few districts being successful in going over the tax levy cap.
- Depew's Combined Wealth Ratio (CWR) Percentile is 50, which means we are wealthier than 50% of the other Districts in NYS.
- Depew's three year average for Free and Reduced Lunch Percentage for Kindergarten through 6th grade is approximately 52%.

Use of Reserves

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Employee Benefit Accrued Liability Reserve	\$3,141,680.57	\$2,659,864.50	\$2,442,134.57	\$3,141,592.70	\$2,623,547.68	\$1,876,536.35	-\$213,280
ERS Reserve	\$1,979,490.72	\$2,405,377.19	\$1,888,796.19	\$2,568,957.74	\$2,316,884.33	\$2,067,660.01	-\$300,000
TRS Reserve	\$0.00	\$0.00	\$0.00	\$285,000.00	\$286,601.48	\$155,702.40	-\$100,000
Tax Certiorari Reserve	\$152,301.61	\$86,459.19	\$86,632.11	\$87,735.53	\$88,324.77	\$88,355.88	\$0.00
Unemployment Reserve	\$387,279.62	\$387,557.72	\$388,332.84	\$127,750.81	\$128,608.79	\$128,654.06	\$0.00
Workers' Comp Reserve	\$24,664.91	\$124,682.63	\$100,884.00	\$327,729.98	\$229,525.01	\$129,605.83	\$0.00
Capital Improvement Reserve 2016	\$1,620,270.95	\$800,044.24	\$651,644.33	\$542,831.97	\$546,477.69	\$546,670.09	\$0.00
Capital Reserve for Vehicles & Equipment 2016	\$1,415,537.10	\$1,749,659.10	\$1,329,680.15	\$2,181,311.88	\$1,815,776.67	\$1,623,551.05	-\$674,760
Repair Reserve	\$152,837.07	\$197,922.34	\$158,238.19	\$360,528.53	\$362,949.88	\$363,077.67	-\$100,000
Grand Total All Reserves at Year End	\$8,874,062.54	\$8,411,566.92	\$7,046,342.38	\$9,623,439.14	\$8,398,656.30	\$6,979,813.34	-\$1,388,040

Use of Reserves



Thoughtexchange Budget Feedback:

- What are your most important priorities when considering the 2021-2022 budget plan of the school district?



247
Participants



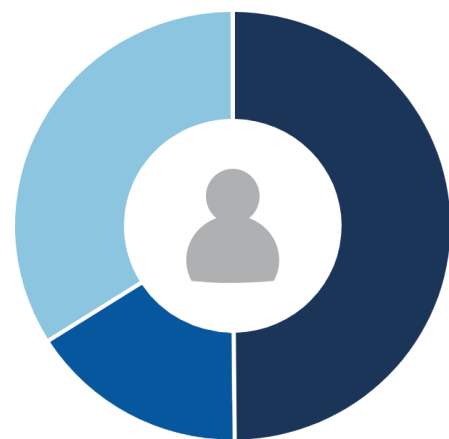
147
Thoughts



6,053
Ratings

Thoughtexchange Budget Feedback:

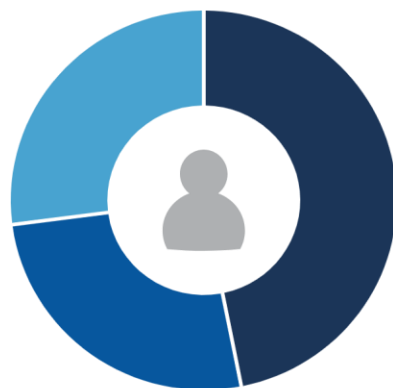
Which of the following best describes your role in the district?







%		Answer
50%	(114)	■ Parent/Guardian
16%	(36)	■ Student
0%	(1)	■ Community Member
34%	(76)	■ Staff Member

Thoughtexchange Budget Feedback:

Which school do you most associate with? If you have children in multiple schools, please answer the question with your youngest child in mind.



%		Answer
47%	(106)	 Cayuga Heights Elementary School
26%	(59)	 Depew Middle School
27%	(62)	 Depew High School

Thoughtexchange Budget Feedback:

Top Three Key Thoughts:

keep staffing- no cuts in teachers

4.4 ★★★★★ (20 👤)

Ranked #1 of 144

Maintain teaching staff

4.3 ★★★★★ (59 👤)

Ranked #2 of 144

All special areas classes to stay in place Keeping the arts, music, physical education, etc classes supported to continue engaging kids with an outlet during the day.

4.3 ★★★★★ (56 👤)

Ranked #3 of 144

Thoughtexchange Budget Feedback:

Top Theme: Technology:

School technology Technology is constantly evolving

4.1 ★★★★★ (56 👤)

Maintain high levels of technology integration We have leveraged technology very well which shows in the past 18 months

4.0 ★★★★★ (59 👤)

Technology offered to enhance the learning of all students Continuing to support staff and students with technology upgrades and opportunities to expand what is already owned.

3.9 ★★★★★ (58 👤)

Technology Budget for 2021-2022= \$713,483, which includes approximately 400 new devices and maintenance of contractual services (For Example: Internet Security and Encryption Software).

Thoughtexchange Budget Feedback:

Top Theme: Class Size:

Keep class sizes low - 20 or under

4.2 ★★★★★ (20 👤)

I am basing my thoughts on the fact that we will be back in school with full class sizes by the fall. Keep classes at Cayuga with no more than 20-22 students. Younger students learn better in smaller classes.

4.1 ★★★★★ (23 👤)

Trying to keep class sizes small 20 or less

4.0 ★★★★★ (58 👤)

Projected Class Sizes:

Grade	Students	Teachers	Average Class Size
K	136 est.	7	19
1	132	6	22
2	109	5	22
3	143	7	20
4	127	6	21
5	124	6	21
6	128	6	21
7	131	6	22
8	116	6	19
9	131	6	22
10	119	5	24
11	116	5	23
12	115	6	19

Thoughtexchange Budget Feedback:

Top Theme: Programs:

Providing a comprehensive and rigorous program for all If we slash programs our students will be negatively impacted

4.1 ★★★★★ (58 👤)

music and art programs are not dropped from the budget my granddaughter loves both and it is an important part of her life

3.9 ★★★★★ (55 👤)

To preserve and maintain programs for students

3.8 ★★★★★ (33 👤)

2021-2022 Budget Requests

Rank	Program	Amount	Faculty/Staff	Notes
<u>Prioritized Order</u>				
1	Special Education Services	\$297,190		Based on new enrollment, CSE meetings and recommendations.
2	WellCat Summer Program	\$52,700		This programming was cut last year due to the Pandemic and in past years was supported by the Federal Grant.
3	High School Boiler	\$100,000		This is the last Boiler to replace and all Boilers in the District will be less than three years old. Will utilize the repair reserve for this purchase.
4	Three Floor Scrubbers	\$56,325		Current scrubbers are 10 years old and at end of life with numerous maintenance issues.
5	Rototiller for grass ball diamonds	\$3,000		Currently do not have one and would reduce the amount of maintenance time significantly.
	TOTAL:	\$509,215		
	Stimulus Funding:			
	Literacy Support	\$149,806	2.0 FTE	To assist with the Pandemic Achievement Gap
	Numeracy Support	\$149,806	2.0 FTE	To assist with the Pandemic Achievement Gap
	Summer Instructional Programming	\$30,420		This funding will allow for the district to double the amount of enrollment for summer remediation K-12 and address the Pandemic Achievement Gap.
	Pre Kindergarten Classroom	\$74,903	1.0 FTE	To assist with the Pandemic Achievement Gap
	K-5 Social and Emotional Learning Support	\$74,903	1.0 FTE	To address issues associated with Social and Emotional Learning at the Elementary Level
	TOTAL:	\$479,838	6.0 FTE	

Initial 2021-2022 Budget Gap

Draft Budget	Draft Revenues	Budget Shortfall
\$47,643,242	\$46,887,822	\$755,420

Rationale for Reductions:

1. Protect Programming for Students
2. Protect Reasonable Class Size and at the same time adhere to Contractual Limits
3. Maximize District Resources and Efficiencies
4. Review and Evaluate Needs versus Wants
5. Review and Evaluate Budgeting and Spending 3 Year Trends

To Fill The Gap...

1. Identify the amount of proposed and final state aid, along with the Federal Stimulus.
2. Then, if needed, reduce the amount of new budget requests, in a reverse prioritized order.
3. Then, if needed, implement further budget reductions within the current budget in a prioritized order.
4. Or, if needed, reduce a combination of both lists.

Reduction of Budget Expenditures / Changes in Revenue

Rank	Program	Cut Amount	Additional Revenue	Notes
1	Various Salary and Benefit Reductions and Retirement Breakage	\$258,385		Aligning Budgeted Amounts and Verified 21/22 Costs in the areas of Health Insurance, TRS and Breakage in Retirement
2	Special Education Out of District Placements	\$86,664		Decrease in out of district placements based on CSE meetings
3	Summer School	\$30,419		Increase in summer school programming will be covered under by the American Rescue Plan Federal Funds
	TOTAL:	\$375,468		
	Increased State Aid Revenue		\$379,952	Net Increase of Foundation Aid and slight decrease to Transportation Aid
	Stimulus Funding		\$479,838	Federal American Rescue Plan Act (ARPA) Funding and New York State's ARP-ESSER allocation

Current 2020-2021 Budget Gap

Proposed Budget	Revenues	Budget Shortfall
\$47,267,774	\$47,267,774	\$0.00

Vehicle Reserve

- On May 19, 2009 voters approved the establishment of a Vehicle Purchase Reserve Fund and again on December 13, 2016 the voters re-established this fund.
- Excess funds have been placed in this reserve for future purchases of school buses and equipment.
- This reserve fund allows the District to make bus or equipment purchases that do not affect the amount of the current budget proposal or the tax levy.
- The District also receives State Aid for bus purchases in the subsequent years. This aid continues to support the bus replacement program.

Bus Purchasing

Years	Bus Purchase	Total Aid	Interest Received
2016-2017	\$281,719	\$293,380	\$11,661
2017-2018	\$367,326	\$387,840	\$20,514
2018-2019	\$291,901	\$307,180	\$15,279
2019-2020	\$379,797	\$399,660	\$19,863
2020-2021	\$146,844	\$152,718	\$5,874 (Estimated)
2021-2022	\$674,760	\$701,750	\$26,990 (Estimated)
TOTAL	\$2,142,347	\$2,242,528	\$100,181

Bus Purchasing

Vehicle Purchase from Reserve Fund	\$674,760
66-Passenger Buses with Wi-Fi (with luggage compartments for sports equipment)	4
48-Passenger Bus with Wi-Fi	2
Surplused Vehicles <i>with over 459,061 miles</i>	6

Capital Outlay \$100,000 Projects

- In order to continue to address issues outlined in the Building Conditions Survey, in a responsible and sustained manner over a period of time, the District continues to utilize the benefit of the \$100,000 Capital Outlay Project Program, which began with the 2016-2017 budget year.
- A \$100,000 Capital Outlay Project is an opportunity to institute Capital improvement projects that cost no more than \$100,000 and are preferably covered under one trade (i.e. Architectural, Mechanical, Electrical, Plumbing or Civil). A district must show this expenditure in its annual budget plan and will then receive aid in the following aid year. A district may receive aid for a maximum of one such project in an aid year.
- As the district completes these projects on an annual basis, the aid begins to cover 80% of each project.

Capital Outlay \$100,000 Projects

Year	Cost	Aid	Total Cost
1	\$100,000	\$0.00	\$100,000
2	\$100,000	\$80,000	\$20,000
3	\$100,000	\$80,000	\$20,000
4	\$100,000	\$80,000	\$20,000
5	\$100,000	\$80,000	\$20,000
6	\$100,000	\$80,000	\$20,000
7	\$100,000	\$80,000	\$20,000
8	\$100,000	\$80,000	\$20,000
9	\$100,000	\$80,000	\$20,000
10	\$100,000	\$80,000	\$20,000
Total	\$1,000,000	\$720,000	\$280,000

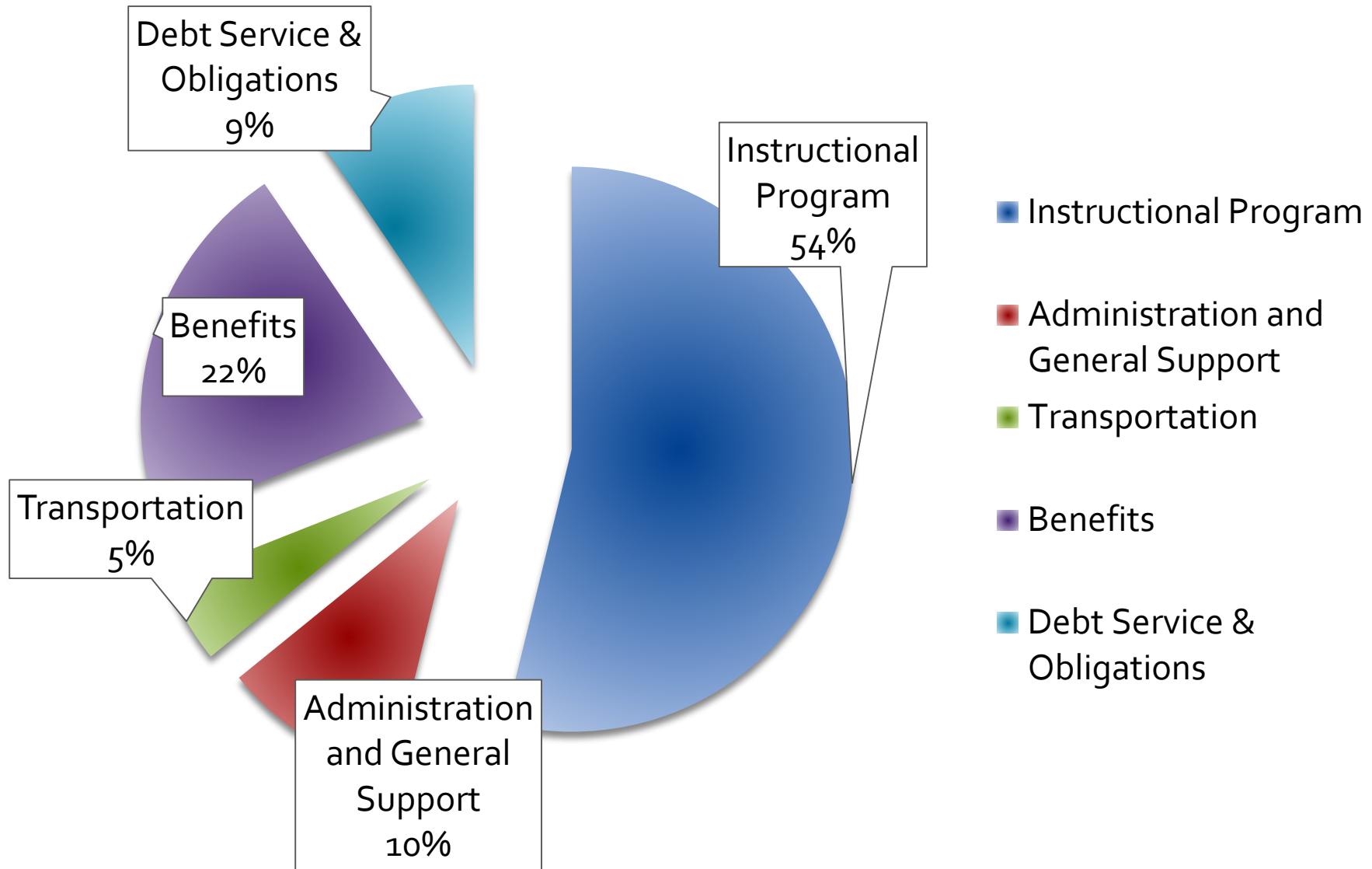
Capital Outlay \$100,000 Projects

- Capital Outlay work being anticipated within the 2021-2022 Budget Plan will include, but not necessarily be limited to modest upgrades and improvements to:
 - Complete the High School Pool upgrades, including a new score board and also replacing four side basketball backboards in the High School Gymnasium.

Expenditures

<u>Area</u>	<u>2020-2021 Actual</u>	<u>2021-2022 Proposed</u>	<u>Difference</u>
Administration & General Support	\$4,601,670	\$4,903,474	\$301,804
Instructional	\$24,484,575	\$25,507,232	\$1,022,657
Transportation	\$2,256,660	\$2,300,179	\$43,519
Benefits	\$10,531,915	\$10,193,046	-\$338,869
Debt Service	\$4,407,599	\$4,363,843	-\$43,756
Total General Fund Budget	\$46,282,419	\$47,267,774	\$985,355
Vehicle Reserve Purchases	\$146,844	\$674,760	\$527,916
Total General Fund Budget with Vehicles	\$46,429,263	\$47,942,534	\$1,513,271

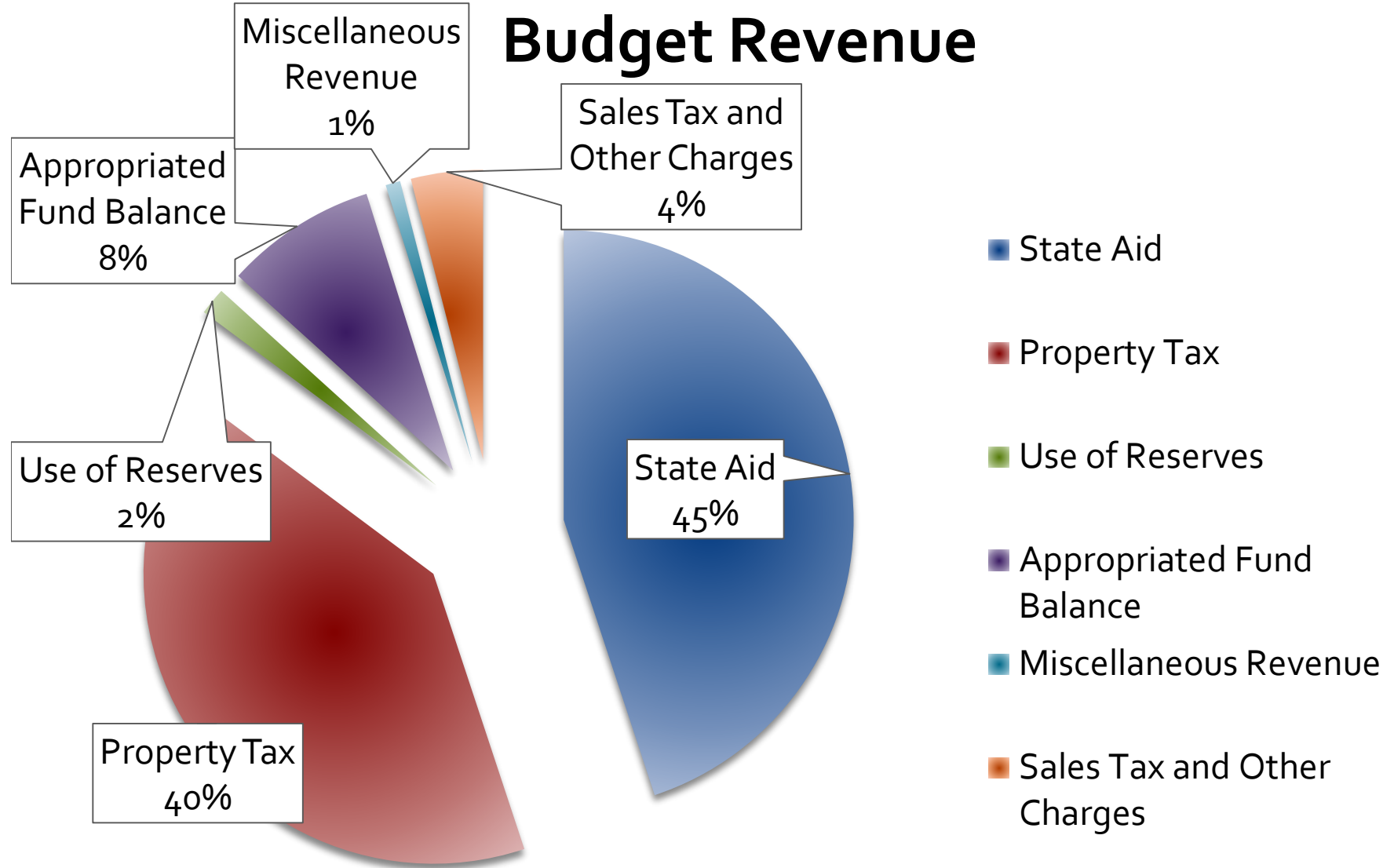
Budget Expenditures



Revenues

<u>Area</u>	<u>2020-2021 Actual</u>	<u>2021-2022 Proposed</u>	<u>Difference</u>
State Aid	\$20,801,121	\$21,233,078	\$431,957
Sales Tax & Other Charges	\$1,871,912	\$1,897,740	\$25,828
Appropriated Fund Balance	\$3,250,561	\$4,000,000	\$749,439
Use of Reserves	\$1,474,935	\$713,280	-\$761,655
Miscellaneous Revenue	\$400,606	\$387,154	-\$13,452
Tax Levy	\$18,483,284	\$19,036,522	\$553,238
Total General Fund Budget	\$46,282,419	\$47,267,774	\$985,355

Budget Revenue



Three Part Budget

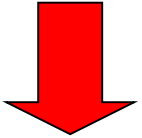
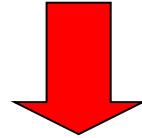
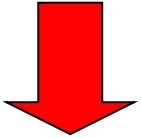
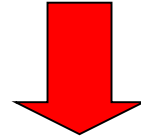
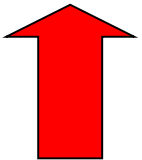

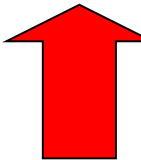
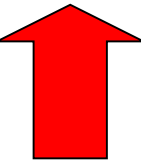
<u>Area</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>Percentage</u>
Administration	\$4,115,956	\$4,200,841	2.06%
Program	\$34,616,486	\$35,452,276	2.41%
Capital	\$7,549,977	\$7,614,657	0.86%
Total Budget	\$46,282,419	\$47,267,774	2.13%
Budget Dollar Change		\$985,355	

Estimated Tax Rate Considering No Change to Assessments

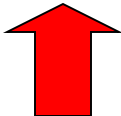
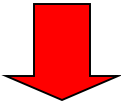
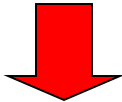
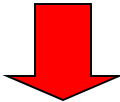
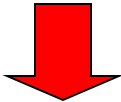
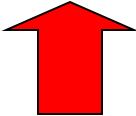
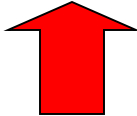
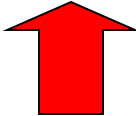


Town	2018- 2019 Tax Rate	2019- 2020 Tax Rate	2019- 2020 Dollar Change	2020- 2021 Tax Rate	2020- 2021 Dollar Change	2021-2022 Estimated Tax Rate	2021-2022 Estimated Dollar Change	2021-2022 Estimated Percent Change
Full Value (100%)	\$20.19	\$18.46	-\$1.73	\$18.06	-\$.40	\$18.60	\$0.54	2.99%
Cheektowaga (100%)	\$21.71	\$21.72	\$0.01	\$21.76	\$.04	\$18.60	-\$3.16	-14.52%
Lancaster (100%)	\$22.94	\$23.97	\$1.03	\$18.06	-\$5.91	\$18.60	\$0.54	2.99%

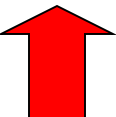
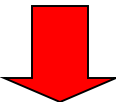
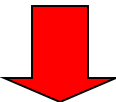
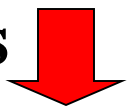


Variables Impacting the Projection of the Tax Levy, Tax Rate and Tax Bill *Under District Control, To Some Degree*

	Tax Levy	Tax Rate	Tax Bill
Expenditures 			
Expenditures 			

Variables Impacting the Projection of the Tax Levy, Tax Rate and Tax Bill ***Not Under District Control***

		Tax Levy	Tax Rate	Tax Bill
Revenues				
Revenues				

Variables Impacting the Projection of the Tax Levy, Tax Rate and Tax Bill ***Not Under District Control***

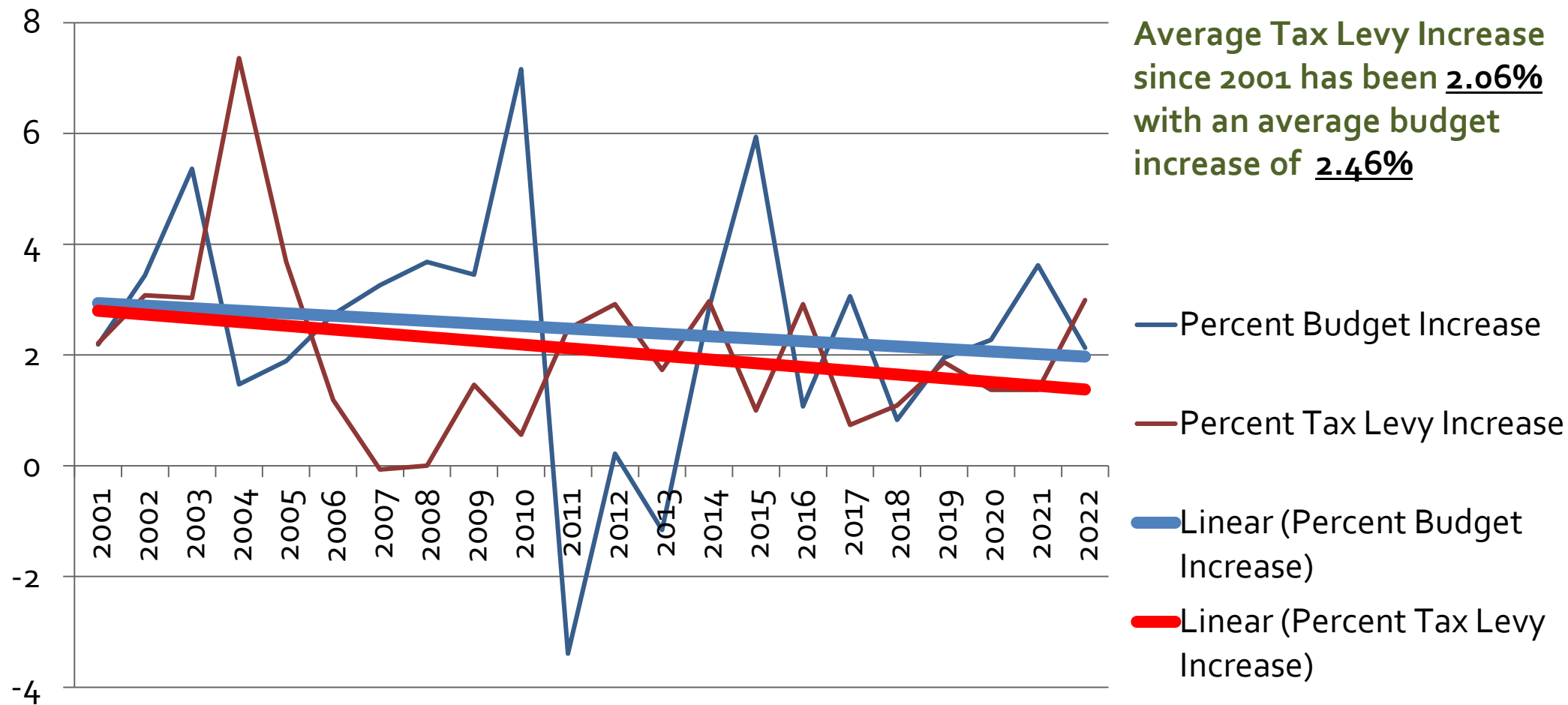
	Tax Levy	Tax Rate	Tax Bill
Total Assessments 	No Impact		
Total Assessments 	No Impact		

***Estimated Changes in 2021 – 2022 Property Tax Bills**



Home Assessed Value	2020-2021 Home Assessed Value with Equalization Rate Applied	2020-2021 Tax Bill	2021-2022 Home Assessed Value with Equalization Rate Applied	2021-2022 Tax Bill	*Estimated Change In Property Tax Bills
\$100,000	<u>Cheektowaga (83%)</u> \$120,481.93	<u>Cheektowaga</u> \$2,621.59	<u>Cheektowaga (100%)</u> \$100,000.00	Cheektowaga \$1,860.07	-\$761.52
\$100,000	<u>Lancaster (100%)</u> \$100,000	<u>Lancaster</u> \$1,806.01	<u>Lancaster (100%)</u> \$100,000.00	<u>Lancaster</u> \$1,860.07	\$54.06

22-Year Budget History



Propositions

1.) BUDGET

Proposed Budget	\$47,267,774
Budget to Budget Percent Change	2.13%
Budget to Budget Dollar Change	\$985,355
Tax Levy	\$19,036,522
Tax Levy Increase	\$553,238
Tax Levy Percent Increase	2.99%

2.) VEHICLES

Vehicle Purchase from Reserve Fund	\$674,760
66-Passenger Bus with Wi-Fi	4
48-Passenger Bus with Wi-Fi	2
Surplus Vehicle <i>with over 459, 061 miles</i>	6



Contingency Budget

(Excluding Vehicles)

Current Proposed Budget <i>Tax Levy 2.99%</i>	Contingency Cap Budget <i>Tax Levy 0.00%</i>
\$47,267,774	\$46,714,536
2.13%	0.93%
\$985,355	\$432,117
	Non-Union Salary Increases: -\$27,253
	Training, Travel, Equipment (except State Aided Hardware & Health/Wellness equipment): -\$425,985
	Additional reductions from budget requests (Capital Outlay): -\$100,000
Total Reduction:	-\$553,238
Under a Contingency Budget there would be no community use of our facilities without full reimbursement of expenses.	

Board of Education

There are two Board of Education seats up for election, each for three-year terms:

- 1a. David Sheff
- 2a. Justin Young



Budget Vote Date

**Annual School Budget
Vote Day Is:**

Tuesday, May 18, 2021 Noon – 9pm

In the High School Gymnasium

Voter Eligibility

- You must be a citizen of the United States.
- You must be 18 years of age.
- You must be a resident of the school district for a period of 30 days immediately prior to the vote.

Next Steps

May:

- Public Hearing: Tuesday, May 11, 2021 at 6:30pm
- Budget Vote: Tuesday, May 18, 2021 from Noon to 9:00pm in the **High School Gymnasium**

QUESTIONS

